

**DONIPHAN COUNTY, KANSAS**

**REGULATORY BASIS FINANCIAL STATEMENTS**

For the year ended December 31, 2016

And

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

...*KL*...

***Karlin & Long, LLC***  
***Certified Public Accountants***

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# DONIPHAN COUNTY, KANSAS

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***Karlin & Long, LLC***  
***Certified Public Accountants***

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

Board of County Commissioners  
Doniphan County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Doniphan County, Kansas ("Municipality") as of and for the year ended December 31, 2016, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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# **DONIPHAN COUNTY, KANSAS**

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by Doniphan County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Doniphan County, Kansas as of December 31, 2016, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Doniphan County, Kansas (“Municipality”) as of December 31, 2016, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Karlin & Long, LLC".

Karlin & Long, LLC  
Certified Public Accountants

Lenexa, KS  
May 1, 2017

**DONIPHAN COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2016**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
General	\$ 331,343	\$ 0	\$ 2,600,123	\$ 2,357,928	\$ 573,538	\$	\$ 573,538
Special Purpose Funds							
Road and Bridge Fund	475,188	0	2,789,905	2,605,425	659,668		659,668
Capital Improvement Fund	123,201	0	6,114	9,278	120,037		120,037
Employee Benefits Fund	297,218	0	581,310	525,438	353,090		353,090
Extension Council Fund	348	0	125,147	124,266	1,229		1,229
Community Mental Health Fund	0	0	29,809	29,809	0		0
Mental Health Workshop Fund	160	0	31,592	31,337	415		415
Conservation District Fund	7	0	28,427	28,431	3		3
Community College Fund	25	0	0	0	25		25
Appraiser's Costs Fund	19,843	0	291,609	225,193	86,259		86,259
Noxious Weed Fund	9,857	0	75,932	62,127	23,662		23,662
Noxious Weed Chemical Fund	55,136	0	42,029	62,509	34,656		34,656
Fair Fund	77	0	19,621	19,481	217		217
Economic Development Fund	60,314	0	101,561	82,007	79,868		79,868
Elderly Services Fund	55,115	0	258,537	207,765	105,887		105,887
Local Alcoholic Fund	937	0	6,408	4,274	3,071		3,071
Diversion Fund	65,656	0	7,851	780	72,727		72,727
Direct Election Fund	41,680	0	50,206	61,584	30,302		30,302
Title III C-1 Fund	0	0	196,488	196,488	0		0
Title III C-2 Fund	0	0	129,065	129,065	0		0
Title III B Fund	105	0	112,255	112,217	143		143
Training and Technology Funds	42,823	0	12,516	7,315	48,024		48,024
911 Telephone Funds	75,746	0	54,349	75,343	54,752		54,752
Equipment Reserve Fund	192,962	0	0	65,255	127,707		127,707
FEMA Fund	108,627	0	96,503	0	205,130		205,130
New Sales Tax Fund	964,613	0	469,571	575,039	859,145		859,145
Bond and Interest							
Bond and Interest Fund	23,743	0	139,468	140,436	22,775		22,775
Proprietary Type Funds:							
Enterprise Funds							
NEK Central Kitchen Fund	18,544	0	217,601	230,200	5,945		5,945
Health Fund	252,705	0	663,670	755,999	160,376		160,376
Solid Waste Fund	417,015	0	27,355	8,144	436,226		436,226
Subtotal	3,632,988	0	9,165,022	8,733,133	4,064,877	0	4,064,877
Component Units:							
Component Unit - Extension Council	76,073	0	148,643	137,340	87,376	0	87,376
<b>Total Reporting Entity</b>	<b>\$ 3,709,061</b>	<b>\$ 0</b>	<b>\$ 9,313,665</b>	<b>\$ 8,870,473</b>	<b>\$ 4,152,253</b>	<b>\$ 0</b>	<b>\$ 4,152,253</b>
<b>Composition of Cash</b>							
					Checking Accounts		\$ 9,101,646
					Savings Accounts		4,807,905
					Petty Cash		
					Municipal Investment Pool		3,249
					Certificates of Deposit		87,376
					Total Component Units		14,000,176
					Total Cash		9,847,923
					Agency Funds per Statement 4		
					Total Reporting Entity		\$ 4,152,253

The notes to the financial statements are an integral part of this statement.

# DONIPHAN COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 – Summary of Significant Accounting Policies

#### Financial Reporting Entity

Doniphan County, Kansas is a municipal corporation governed by a three member commission. This regulatory financial statement presents Doniphan County (the municipality) and its related municipal entities. The related municipal entities are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

#### Component Unit that is Discretely Presented

The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The council is an elected seven-member executive board. The county annually provides significant operating subsidies to the council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The County appropriated \$118,000 to the Extension Council in 2016. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

#### Related Organizations

Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

#### Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the county for the year 2016:



DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fund Descriptions (continued)

Governmental Funds

**General Fund** – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund** – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Projects Funds** – Used to account for the debt proceed and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Proprietary Funds

**Business Funds** – Funds financed in whole or in part by fees charged to users of the goods or services. (i.e. enterprise and internal service fund etc.)

Fiduciary Funds

**Agency Funds** – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Statutory Basis of Accounting (continued)**

The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

**Reimbursed Expenses**

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

**Property Tax**

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer who receives payment.

Taxes become a lien against all property November 1<sup>st</sup>. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21<sup>st</sup> and June 21<sup>st</sup>.

Taxes levied to finance the budget are made available to the county after January 1<sup>st</sup> and are distributed by the county treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

**Budgetary Information**

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amendments for the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the county for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapse at year-end.

A legal operating budget is not required for capital projects funds and trust funds and certain special revenue funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTES TO FINANCIAL STATEMENTS

**NOTE 2 – Deposits and Investments**

**Compliance with County Resolutions**

K.S.A. 19-229 as affirmed by AGO 99-18, gives the board of county commissioners exclusive control over all county expenditures.

**Deposits**

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The government has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk**

State statutes place no limit on the amount the government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. State statutes require the government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2016.

At December 31, 2016, the government's carrying amount of deposits was \$14,000,176 and the bank balance was \$14,337,999. The bank balance was held by five banks not resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance; \$13,087,999 was collateralized with securities held by the pledging financial institutions' agents in the government's name.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

**NOTE 2 – Deposits and Investments (Continued)**

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**NOTE 3 – Defined Benefit Pension Plan**

**General Information about the Plan**

**Plan Description** – Doniphan County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions** – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates on whether the employee a KPERS 1, KPERS2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to provisions Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2016. Contributions to the pension plan from Doniphan County, Kansas were \$211,787 for the year ended December 31, 2016.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

**NOTE 3 – Defined Benefit Pension Plan (continued)**

**Net Pension Liability**

At December 31, 2016, Doniphan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was \$2,048,267. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. Doniphan County, Kansas' proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non employer contributions to the Local subgroup within KPERS. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actual valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website [www.KPERS.org](http://www.KPERS.org) or can be obtained as described above.

**NOTE 4 – Risk Management**

The county is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

**NOTE 5 – Stewardship, Compliance and Accountability**

We noted budget violations of Kansas Statutes in the Extension Council, Community Mental Health, and Conservation District Funds for the period under examination.

**NOTE 6 – Jointly Governed Organizations**

The County, in conjunction with certain cities within Doniphan County, and the Doniphan County Chamber of Commerce created the Doniphan County Economic Development Commission. The County appoints one member to the commission's board of directors. The Commission is to provide economic development services to governments and businesses within the County. The transactions of the Commission are accounted for in an agency fund of the County. In March of 1998, the Highland Community College took over the routine operations of the Commission. It is the County's opinion that the Commission will not constitute a material financial burden to the County.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

**NOTE 7 – Solid Waste Transfer Station**

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994 to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The county has the option to purchase the transfer station at five year intervals over that period with ownership passing to the County after 20 years has elapsed. The transfer station began operation in 1996.

**NOTE 8 – Interfund Transactions**

Operating Transfers were as follows:

From	To	Statutory Authority	Amount
Health Fund	Capital Improvement	K.S.A. 79-2934	\$ 4,500
Elderly Fund	Title IIIC-I	K.S.A. 12-1680	88,147
Elderly Fund	Title IIIC-II	K.S.A. 12-1680	57,945
Elderly Fund	Title IIIB	K.S.A. 12-1680	34,475
New Sales Tax	Road and Bridge Fund	K.S.A. 79-2934	300,000
New Sales Tax	Bond and Interest	K.S.A. 79-2934	74,076

**NOTE 9 – Compensated Absences**

City employees receive vacation and sick leave benefits. Vacations benefits accrue on a monthly basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

**NOTE 10 – Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

**NOTE 10 – Other Post Employment Benefits (continued)**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**NOTE 11 – Subsequent Events Review**

Subsequent events for management's review have been evaluated through May 5, 2017. The date in the prior sentence is the date the financial statements were available to be issued.

**NOTE 12 – Long Term Debt**

The schedule of long term debt and current maturities for the next five years is detailed in the following schedule.



**DONIPHAN COUNTY, KANSAS**

NOTES TO FINANCIAL STATEMENTS

**Note 12- Long Term Debt**

Changes in long-term liabilities for Doniphan County, Kansas for the year ended December 31, 2016 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Revenue Bonds										
2008 Issue	3.40%	1/18/08	1,200,000	4/1/18	\$ 400,000	\$	\$ 130,000	\$ (130,000)	\$ 270,000	\$ 7,210
<b>Capital Leases</b>										
Trucks and equipment refinance	2.96%	12/29/10	650,788	3/29/16	116,628		116,628	(116,628)	0	573
2015 Deere 770Gs (4)	2.50%	12/5/14	646,440	12/5/20	523,457		126,058	(126,058)	397,399	13,086
<b>Total Long Term Debt</b>					<b>\$ 1,040,085</b>	<b>\$ 0</b>	<b>\$ 372,686</b>	<b>\$ (372,686)</b>	<b>\$ 667,399</b>	<b>\$ 20,869</b>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2017	2018	2019	2020	Total
<b>Principal</b>					
General Obligation Bonds	\$	\$	\$	\$	\$ 0
Special Assessment Bonds					0
Certificates of Participation					0
Capital Leases	129,209	132,439	135,750	1	397,399
Revenue Bonds	135,000	135,000			270,000
No-Fund Warrants					0
Temporary Notes					0
<b>Total Principal</b>	<b>264,209</b>	<b>267,439</b>	<b>135,750</b>	<b>1</b>	<b>667,399</b>
<b>Interest</b>					
General Obligation Bonds					0
Special Assessment Bonds					0
Certificates of Participation					0
Capital Leases	9,935	6,705	3,394		20,034
Revenue Bonds	4,590	1,586			6,176
No-Fund Warrants					0
Temporary Notes					0
<b>Total Interest</b>	<b>14,525</b>	<b>8,291</b>	<b>3,394</b>	<b>0</b>	<b>26,210</b>
<b>Total Principal and Interest</b>	<b>\$ 278,734</b>	<b>\$ 275,730</b>	<b>\$ 139,144</b>	<b>\$ 1</b>	<b>\$ 693,609</b>

**Doniphan County, Kansas**  
**Regulatory-Required**  
**Supplementary Information**  
**For the year ended December 31, 2016**

**DONIPHAN COUNTY, KANSAS**  
**Summary of Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2016**

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
<b>Governmental Type Funds</b>						
General	\$ 2,643,065	\$ 0	0	\$ 2,643,065	\$ 2,357,928	\$ (285,137)
<b>Special Purpose Funds</b>						
Road and Bridge Fund	2,898,542	0	0	2,898,542	2,605,425	(293,117)
Capital Improvement Fund	150,000	0	0	150,000	9,278	(140,722)
Employee Benefits Fund	640,288	0	0	640,288	525,438	(114,850)
Extension Council Fund	124,226	0	0	124,226	124,266	40
Community Mental Health Fund	29,658	0	0	29,658	29,809	151
Mental Health Workshop Fund	31,368	0	0	31,368	31,337	(31)
Conservation District Fund	28,307	0	0	28,307	28,431	124
Community College Fund	0	0	0	0	0	0
Appraiser's Costs Fund	291,259	0	0	291,259	225,193	(66,066)
Noxious Weed Fund	84,010	0	0	84,010	62,127	(21,883)
Noxious Weed Chemical Fund	106,395	0	0	106,395	62,509	(43,886)
Fair Fund	19,498	0	0	19,498	19,481	(17)
Economic Development Fund	101,313	0	0	101,313	82,007	(19,306)
Elderly Services Fund	270,457	0	0	270,457	207,765	(62,692)
Local Alcoholic Fund	5,000	0	0	5,000	4,274	(726)
Diversion Fund	60,111	0	0	60,111	780	(59,331)
Direct Election Fund	65,426	0	0	65,426	61,584	(3,842)
<b>Bond and Interest</b>						
Bond and Interest	145,362	0	0	145,362	140,436	(4,926)
<b>Proprietary Type Funds:</b>						
<b>Enterprise Funds</b>						
NEK Central Kitchen	427,501	0	0	427,501	230,200	(197,301)
Health Fund	1,003,272	0	0	1,003,272	755,999	(247,273)
Solid Waste Fund	15,000	0	0	15,000	8,144	(6,856)

**DONIPHAN COUNTY, KANSAS**  
**GENERAL FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

Schedule 2-1

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 2,144,154	\$ 2,156,728	\$ (12,574)
Delinquent tax	3,229		3,229
Motor vehicle tax	148,311	141,948	6,363
Commercial vehicle tax	6,425	5,342	1,083
Watercraft tax		1,731	(1,731)
RV tax	2,793	2,902	(109)
16/20M vehicle tax	25,435	25,761	(326)
Gross earnings (intangible) tax	13,228	11,843	1,385
Official fees	164,461	140,000	24,461
Inmate fees			0
City contribution			0
Miscellaneous revenues	72,414	109,000	(36,586)
Use of property		5,000	(5,000)
Slider tax			0
Interest income	19,673	5,000	14,673
Operating transfers			0
Total Cash Receipts	<u>2,600,123</u>	<u>2,605,255</u>	<u>(5,132)</u>
<b>EXPENDITURES</b>			
County Clerk			
Salaries	127,124	130,000	(2,876)
Contractual	17,286	25,000	(7,714)
Commodities			0
Capital Outlay		2,000	(2,000)
County Commission			
Salaries	59,238	60,950	(1,712)
Contractual	5,832	10,000	(4,168)
Commodities			0
Capital Outlay			0
County Treasurer			
Salaries	149,076	165,875	(16,799)
Contractual	21,293	30,000	(8,707)
Commodities			0
Capital Outlay		7,000	(7,000)
District Court			
Salaries			0
Contractual	67,937	77,703	(9,766)
Commodities	14,357	4,316	10,041
Capital Outlay		500	(500)
911 Dispatch			
Salaries	190,515	184,000	6,515
Contractual	18,157	5,000	13,157
Commodities	407	6,050	(5,643)
Capital Outlay	20,560	40,000	(19,440)
Emergency Services			
Salaries	56,209	56,452	(243)
Contractual	3,006	10,173	(7,167)
Commodities	149	250	(101)
Capital Outlay	4,271	20,000	(15,729)

**DONIPHAN COUNTY, KANSAS**  
**GENERAL FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

Schedule 2-1

	Actual	Budget	Variance- Over (Under)
Law Enforcement			
Salaries	574,639	531,766	42,873
Contractual	243,614	300,000	(56,386)
Commodities	88,350	77,500	10,850
Capital Outlay	28,250	35,000	(6,750)
Register of Deeds			
Salaries	74,492	71,111	3,381
Contractual	33,630	45,000	(11,370)
Commodities			0
Capital Outlay			0
Road and Bridge			
Salaries	85,077	86,700	(1,623)
Contractual	3,044	2,000	1,044
Commodities	274	1,800	(1,526)
Capital Outlay	1,700	3,500	(1,800)
Courthouse - General			
Salaries	50,216	51,000	(784)
Contractual	154,241	250,000	(95,759)
Commodities	212		212
Capital Outlay	16,812	10,000	6,812
Special MVT			
Salaries		65,000	(65,000)
Contractual		5,000	(5,000)
Commodities			0
Capital Outlay		2,000	(2,000)
County Attorney/Counselor			
Salaries	101,901	142,104	(40,203)
Contractual	16,435	4,000	12,435
Commodities		4,000	(4,000)
Capital Outlay		3,000	(3,000)
Health			
Salaries	600	600	0
Contractual	10,603	15,500	(4,897)
Commodities			0
Capital Outlay			0
Capital Outlay			0
Neighborhood revitalization	118,421	79,556	38,865
Contingency		21,659	(21,659)
Operating transfers			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>2,357,928</u>	<u>\$ 2,643,065</u>	<u>\$ (285,137)</u>
Receipts Over (Under) Expenditures	242,195		
Unencumbered Cash, Beginning	331,343		
Prior Year Cancelled Encumbrances			
<b>Unencumbered Cash, Ending</b>	<u>\$ 573,538</u>		

**DONIPHAN COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,766,429	\$ 1,765,208	\$ 1,221
Delinquent tax	3,541		3,541
Motor vehicle tax	144,430	136,395	8,035
Commercial vehicle tax	6,176	5,133	1,043
Watercraft tax		1,663	(1,663)
RV tax	2,708	2,788	(80)
16/20M vehicle tax	30,087	24,754	5,333
State aid/grants	378,120	400,000	(21,880)
Federal aid/grants			0
Miscellaneous revenues	158,414	5,000	153,414
Operating transfers	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Total Cash Receipts	<u>2,789,905</u>	<u>2,640,941</u>	<u>148,964</u>
<b>EXPENDITURES</b>			
Personnel services	802,446	934,500	(132,054)
Contractual services	165,902	120,000	45,902
Commodities	328,465	400,000	(71,535)
Capital Outlay	1,211,691	1,376,345	(164,654)
Neighborhood revitalization	96,921	67,697	29,224
Contingency			0
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>2,605,425</u>	<u>\$ 2,898,542</u>	<u>\$ (293,117)</u>
Receipts Over (Under) Expenditures	184,480		
Unencumbered Cash, Beginning	475,188		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 659,668</u>		

**DONIPHAN COUNTY, KANSAS**  
**CAPITAL IMPROVEMENTS FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Miscellaneous revenues	\$ 1,614	\$ 25,500	\$ (23,886)
Operating transfers	<u>4,500</u>	<u>4,500</u>	<u>0</u>
Total Cash Receipts	<u>6,114</u>	<u>30,000</u>	<u>(23,886)</u>
<b>EXPENDITURES</b>			
Capital Improvements	9,278	100,000	(90,722)
Capital outlay		50,000	(50,000)
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>9,278</u>	<u>\$ 150,000</u>	<u>\$ (140,722)</u>
Receipts Over (Under) Expenditures	(3,164)		
Unencumbered Cash, Beginning	123,201		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 120,037</u>		

**DONIPHAN COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 444,754	\$ 445,887	\$ (1,133)
Delinquent tax	705		705
Motor vehicle tax	26,484	24,897	1,587
Commercial vehicle tax	1,128	937	191
Watercraft tax		304	(304)
RV tax	496	509	(13)
16/20M vehicle tax	6,243	4,518	1,725
Reimbursements	100,962	10,000	90,962
Miscellaneous revenues	538	25,000	(24,462)
Operating transfers			0
	<u>581,310</u>	<u>512,052</u>	<u>69,258</u>
<b>Total Cash Receipts</b>			
	<u>581,310</u>	<u>512,052</u>	<u>69,258</u>
<b>EXPENDITURES</b>			
FICA	187,260	215,000	(27,740)
Unemployment	3,453	30,000	(26,547)
Insurance	2,197	3,000	(803)
Retirement	247,023	300,000	(52,977)
Workers' compensation	61,022	70,000	(8,978)
Neighborhood revitalization	24,483	22,288	2,195
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>525,438</u>	<u>\$ 640,288</u>	<u>\$ (114,850)</u>
<b>Total Expenditures</b>			
	<u>525,438</u>	<u>\$ 640,288</u>	<u>\$ (114,850)</u>
Receipts Over (Under) Expenditures	55,872		
Unencumbered Cash, Beginning	297,218		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 353,090</u>		



**DONIPHAN COUNTY, KANSAS**  
**EXTENSION COUNCIL FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 113,992	\$ 114,053	\$ (61)
Delinquent tax	214		214
Motor vehicle tax	8,578	8,112	0
Commercial vehicle tax	367	305	0
Watercraft tax		99	0
RV tax	161	166	0
16/20M vehicle tax	1,835	1,472	363
Miscellaneous revenues			0
Operating transfers			0
	<u>125,147</u>	<u>124,207</u>	<u>516</u>
<b>EXPENDITURES</b>			
Appropriations	118,000	118,000	0
Neighborhood revitalization	6,266	6,226	40
Adjustment for qualifying budget credits			0
	<u>124,266</u>	<u>\$ 124,226</u>	<u>\$ 40</u>
 Receipts Over (Under) Expenditures	 881		
Unencumbered Cash, Beginning	348		
Prior Year Cancelled Encumbrances	<u>0</u>		
 <b>Unencumbered Cash, Ending</b>	 <u><u>\$ 1,229</u></u>		

**DONIPHAN COUNTY, KANSAS**  
**COMMUNITY MENTAL HEALTH FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 27,092	\$ 27,072	\$ 20
Delinquent tax	52		52
Motor vehicle tax	2,087	1,973	114
Commercial vehicle tax	89	74	15
Watercraft tax		24	(24)
RV tax	40	40	0
16/20M vehicle tax	449	358	91
Miscellaneous revenues		91	(91)
Operating transfers			0
	<u>29,809</u>	<u>29,632</u>	<u>177</u>
<b>EXPENDITURES</b>			
Payment to KANZA	28,321	28,144	177
Neighborhood revitalization rebate	1,488	1,514	(26)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>29,809</u>	<u>\$ 29,658</u>	<u>\$ 151</u>
 Receipts Over (Under) Expenditures	 0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
 <b>Unencumbered Cash, Ending</b>	 <u><u>\$ 0</u></u>		

**DONIPHAN COUNTY, KANSAS**  
**MENTAL HEALTH WORKSHOP FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 28,706	\$ 28,698	\$ 8
Delinquent tax	55		55
Motor vehicle tax	2,217	2,098	119
Commercial vehicle tax	95	79	16
Watercraft tax		26	(26)
RV tax	42	43	(1)
16/20M vehicle tax	477	381	96
Miscellaneous revenues			0
Operating transfers			0
	<u>31,592</u>	<u>31,325</u>	<u>267</u>
<b>EXPENDITURES</b>			
Payment to DCSW	29,760	29,760	0
Neighborhood revitalization	1,577	1,608	(31)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>31,337</u>	<u>\$ 31,368</u>	<u>\$ (31)</u>
 Receipts Over (Under) Expenditures	 255		
Unencumbered Cash, Beginning	160		
Prior Year Cancelled Encumbrances	<u>0</u>		
 <b>Unencumbered Cash, Ending</b>	 <u><u>\$ 415</u></u>		

**DONIPHAN COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 26,016	\$ 26,110	\$ (94)
Delinquent tax	441		441
Motor vehicle tax	1,855	1,755	100
Commercial vehicle tax	79	66	13
Watercraft tax		21	(21)
RV tax	36	36	0
16/20M vehicle tax		319	(319)
Miscellaneous revenues			0
Operating transfers			0
<b>Total Cash Receipts</b>	<u>28,427</u>	<u>28,307</u>	<u>120</u>
<b>EXPENDITURES</b>			
Appropriations	27,000	27,000	0
Neighborhood revitalization	1,431	1,307	124
Operating transfers			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>28,431</u>	<u>\$ 28,307</u>	<u>\$ 124</u>
 Receipts Over (Under) Expenditures	 (4)		
Unencumbered Cash, Beginning	7		
Prior Year Cancelled Encumbrances	0		
 <b>Unencumbered Cash, Ending</b>	 <u>\$ 3</u>		

**DONIPHAN COUNTY, KANSAS**  
**COMMUNITY COLLEGE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
16/20M vehicle tax			0
Miscellaneous revenues			0
Operating transfers			0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>			
Appropriations		0	0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	25		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 25</u>		

**DONIPHAN COUNTY, KANSAS**  
**APPRAISER'S COSTS FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 265,971	\$ 267,404	\$ (1,433)
Delinquent tax	378		378
Motor vehicle tax	17,472	16,660	812
Commercial vehicle tax	754	627	127
Watercraft tax		203	(203)
RV tax	329	341	(12)
16/20M vehicle tax	2,999	3,024	(25)
Miscellaneous revenues	3,706	3,619	87
Operating transfers			0
Total Cash Receipts	<u>291,609</u>	<u>291,878</u>	<u>(269)</u>
<b>EXPENDITURES</b>			
Personnel services	166,560	188,111	(21,551)
Contractual services	22,552	60,000	(37,448)
Commodities	3,893	15,500	(11,607)
Capital Outlay	17,506	19,000	(1,494)
Neighborhood revitalization	14,682	8,648	6,034
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>225,193</u>	<u>\$ 291,259</u>	<u>\$ (66,066)</u>
Receipts Over (Under) Expenditures	66,416		
Unencumbered Cash, Beginning	19,843		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 86,259</u></u>		

**DONIPHAN COUNTY, KANSAS**  
**NOXIOUS WEED FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 67,486	\$ 67,593	\$ (107)
Delinquent tax	100		100
Motor vehicle tax	3,804	3,564	240
Commercial vehicle tax	161	134	27
Watercraft tax		43	(43)
RV tax	71	73	(2)
16/20M vehicle tax	890	647	243
State payment			0
Charges for services	3,420	1,500	1,920
Miscellaneous revenues			0
Operating transfers			0
	<u>75,932</u>	<u>73,554</u>	<u>2,378</u>
<b>EXPENDITURES</b>			
Personnel services	50,284	55,000	(4,716)
Contractual services	6,549	20,000	(13,451)
Commodities	1,580	3,000	(1,420)
Capital Outlay		3,000	(3,000)
Neighborhood revitalization	3,714	3,010	704
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>62,127</u>	<u>\$ 84,010</u>	<u>\$ (21,883)</u>
Receipts Over (Under) Expenditures	13,805		
Unencumbered Cash, Beginning	9,857		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 23,662</u>		

**DONIPHAN COUNTY, KANSAS**  
**NOXIOUS WEED CHEMICAL FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 15,971	\$ 16,009	\$ (38)
Delinquent tax	37		37
Motor vehicle tax	1,457	1,388	69
Commercial vehicle tax	63	52	11
Watercraft tax		17	(17)
RV tax	27	28	(1)
16/20M vehicle tax	320	252	68
Charges for services	24,154	40,000	(15,846)
Miscellaneous revenues			0
Operating transfers			0
	<u>42,029</u>	<u>57,746</u>	<u>(15,717)</u>
<b>EXPENDITURES</b>			
Personnel services			0
Contractual services		85,000	(85,000)
Commodities	61,632	20,000	41,632
Capital Outlay			0
Neighborhood revitalization	877	1,395	(518)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>62,509</u>	<u>\$ 106,395</u>	<u>\$ (43,886)</u>
Receipts Over (Under) Expenditures	(20,480)		
Unencumbered Cash, Beginning	55,136		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 34,656</u>		



**DONIPHAN COUNTY, KANSAS**  
**FAIR FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 17,831	\$ 17,830	\$ 1
Delinquent tax	34		34
Motor vehicle tax	1,378	1,303	75
Commercial vehicle tax	59	49	10
Watercraft tax		16	(16)
RV tax	26	27	(1)
16/20M vehicle tax	293	236	57
Miscellaneous revenues			0
Operating transfers			0
	<u>19,621</u>	<u>19,461</u>	<u>160</u>
<b>EXPENDITURES</b>			
Appropriations	18,500	18,500	0
Neighborhood revitalization	981	998	(17)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>19,481</u>	<u>\$ 19,498</u>	<u>\$ (17)</u>
 Receipts Over (Under) Expenditures	 140		
Unencumbered Cash, Beginning	77		
Prior Year Cancelled Encumbrances	<u>0</u>		
 <b>Unencumbered Cash, Ending</b>	 <u><u>\$ 217</u></u>		

**DONIPHAN COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 99,356	\$ 100,948	\$ (1,592)
Delinquent tax	13		13
Motor vehicle tax	3		3
Commercial vehicle tax			0
Watercraft tax			0
RV tax			0
16/20M vehicle tax	189		189
Miscellaneous revenues	2,000		2,000
City contribution			0
Operating transfers			0
	<u>101,561</u>	<u>100,948</u>	<u>613</u>
<b>EXPENDITURES</b>			
Personnel services	41,118	80,000	(38,882)
Contractual services	35,349	20,000	15,349
Commodities			0
Neighborhood revitalization	5,540	1,313	4,227
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>82,007</u>	<u>\$ 101,313</u>	<u>\$ (19,306)</u>
Receipts Over (Under) Expenditures	19,554		
Unencumbered Cash, Beginning	60,314		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 79,868</u>		

**DONIPHAN COUNTY, KANSAS****ELDERLY SERVICES FUND**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2016

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 238,525	\$ 239,014	\$ (489)
Delinquent tax	396		396
Motor vehicle tax	14,718	13,829	889
Commercial vehicle tax	626	520	106
Watercraft tax		169	(169)
RV tax	275	283	(8)
16/20M vehicle tax	3,517	2,510	1,007
Grant funds		1,000	(1,000)
Reimbursements	480	2,150	(1,670)
Operating transfers			0
Total Cash Receipts	<u>258,537</u>	<u>259,475</u>	<u>(938)</u>
<b>EXPENDITURES</b>			
Personnel services	9,521	15,610	(6,089)
Contractual services	3,460	3,612	(152)
Commodities	1,094	6,460	(5,366)
Capital Outlay		1,000	(1,000)
Neighborhood revitalization	13,123	13,775	(652)
Operating transfers	180,567	230,000	(49,433)
Adjustment for qualifying budget credits			0
Total Expenditures	<u>207,765</u>	<u>\$ 270,457</u>	<u>\$ (62,692)</u>
Receipts Over (Under) Expenditures	50,772		
Unencumbered Cash, Beginning	55,115		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 105,887</u>		

**DONIPHAN COUNTY, KANSAS**  
**LOCAL ALCOHOLIC LIQUOR FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
State distributions	\$ 1,537	\$ 5,000	\$ (3,463)
County share of liquor tax	4,871		4,871
Interest income			0
Operating transfers			0
	<u>6,408</u>	<u>5,000</u>	<u>1,408</u>
<b>EXPENDITURES</b>			
Special alcohol and drug	4,274	5,000	(726)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>4,274</u>	<u>\$ 5,000</u>	<u>\$ (726)</u>
<b>Total Expenditures</b>			
	<u>4,274</u>	<u>\$ 5,000</u>	<u>\$ (726)</u>
 Receipts Over (Under) Expenditures	 2,134		
Unencumbered Cash, Beginning	937		
Prior Year Cancelled Encumbrances	<u>0</u>		
 <b>Unencumbered Cash, Ending</b>	 <u>\$ 3,071</u>		

**DONIPHAN COUNTY, KANSAS**  
**DIVERSION FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Fees	\$ 7,851	\$ 17,000	\$ (9,149)
Operating transfers			0
Total Cash Receipts	<u>7,851</u>	<u>17,000</u>	<u>(9,149)</u>
<b>EXPENDITURES</b>			
Contractual	780	60,111	(59,331)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>780</u>	<u>\$ 60,111</u>	<u>\$ (59,331)</u>
Receipts Over (Under) Expenditures	7,071		
Unencumbered Cash, Beginning	65,656		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 72,727</u></u>		

**DONIPHAN COUNTY, KANSAS**  
**DIRECT ELECTION FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 43,423	\$ 43,290	\$ 133
Delinquent tax	79		79
Motor vehicle tax	2,887	2,683	204
Commercial vehicle tax	122	101	21
Watercraft tax		33	(33)
RV tax	54	55	(1)
16/20M vehicle tax	717	487	230
Miscellaneous revenues	2,924		2,924
Operating transfers			0
	<u>50,206</u>	<u>46,649</u>	<u>3,557</u>
<b>EXPENDITURES</b>			
Personnel services	3,901	3,600	301
Contractual services	55,303	57,000	(1,697)
Commodities		300	(300)
Capital Outlay		2,000	(2,000)
Neighborhood revitalization	2,380	2,526	(146)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>61,584</u>	<u>\$ 65,426</u>	<u>\$ (3,842)</u>
Receipts Over (Under) Expenditures	(11,378)		
Unencumbered Cash, Beginning	41,680		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 30,302</u>		

**DONIPHAN COUNTY, KANSAS**  
**BOND AND INTEREST FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 58,812	\$ 58,690	\$ 122
Delinquent tax	108		108
Motor vehicle tax	5,273	4,992	281
Commercial vehicle tax	226	188	38
Watercraft tax		61	(61)
RV tax	99	102	(3)
16/20M vehicle tax	874	906	(32)
Miscellaneous revenues			0
Sales tax		65,600	(65,600)
Operating transfers	<u>74,076</u>		<u>74,076</u>
Total Cash Receipts	<u>139,468</u>	<u>130,539</u>	<u>8,929</u>
<b>EXPENDITURES</b>			
Principal	130,000	130,000	0
Interest	7,210	12,000	(4,790)
Cash basis reserve		2,000	(2,000)
Neighborhood revitalization	3,226	1,362	1,864
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>140,436</u>	<u>\$ 145,362</u>	<u>\$ (4,926)</u>
Receipts Over (Under) Expenditures	(968)		
Unencumbered Cash, Beginning	23,743		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 22,775</u>		

**DONIPHAN COUNTY, KANSAS**  
**NEK CENTRAL KITCHEN FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Charges for services	\$ 215,645	\$ 395,055	\$ (179,410)
Miscellaneous revenues	1,956	32,446	(30,490)
Operating transfers			0
	<u>217,601</u>	<u>427,501</u>	<u>(209,900)</u>
<b>Total Cash Receipts</b>			
<b>EXPENDITURES</b>			
Personnel services	78,717	126,623	(47,906)
Commodities	147,561	287,542	(139,981)
Contractual services	3,922	2,356	1,566
Capital outlay		10,980	(10,980)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>230,200</u>	<u>\$ 427,501</u>	<u>\$ (197,301)</u>
<b>Total Expenditures</b>			
Receipts Over (Under) Expenditures	(12,599)		
Unencumbered Cash, Beginning	18,544		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 5,945</u>		



**DONIPHAN COUNTY, KANSAS**  
**HEALTH FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 39,946	\$ 40,000	\$ (54)
Delinquent tax	77		77
Motor vehicle tax	3,086	2,917	169
Commercial vehicle tax	132	110	22
Watercraft tax		36	(36)
RV tax	58	60	(2)
16/20M vehicle tax	670	529	141
Miscellaneous revenues			0
Charges for services	619,701	815,000	(195,299)
Operating transfers			0
	<u>663,670</u>	<u>858,652</u>	<u>(194,982)</u>
<b>EXPENDITURES</b>			
Personnel services	535,505	670,000	(134,495)
Contractual services	142,262	221,500	(79,238)
Commodities	71,537	105,000	(33,463)
Capital Outlay		4,500	(4,500)
Neighborhood revitalization	2,195	2,272	(77)
Miscellaneous			0
Operating transfers	4,500		4,500
Adjustment for qualifying budget credits			0
	<u>755,999</u>	<u>\$ 1,003,272</u>	<u>\$ (247,273)</u>
Receipts Over (Under) Expenditures	(92,329)		
Unencumbered Cash, Beginning	252,705		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 160,376</u></u>		

**DONIPHAN COUNTY, KANSAS**  
**SOLID WASTE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Charges for services	\$ 25,354	\$ 14,300	\$ 11,054
Rent			0
Interest income			0
Miscellaneous revenues	2,001		2,001
Operating transfers			0
	<u>27,355</u>	<u>14,300</u>	<u>13,055</u>
<b>EXPENDITURES</b>			
Personnel services			0
Contractual services	8,144	15,000	(6,856)
Commodities			0
Capital Outlay			0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>8,144</u>	<u>\$ 15,000</u>	<u>\$ (6,856)</u>
<b>Total Expenditures</b>			
	<u>8,144</u>	<u>\$ 15,000</u>	<u>\$ (6,856)</u>
 Receipts Over (Under) Expenditures	 19,211		
Unencumbered Cash, Beginning	417,015		
Prior Year Cancelled Encumbrances	<u>0</u>		
 <b>Unencumbered Cash, Ending</b>	 <b>\$ <u>436,226</u></b>		

**DONIPHAN COUNTY, KANSAS**  
**ANY NONBUDGETED FUNDS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016

	Title III C-1 Fund	Title III C-2 Fund	Title III - B Fund
<b>CASH RECEIPTS</b>			
Program income	\$ 56,311	\$ 32,839	\$ 16,288
Grant	15,302	11,369	
Intergovernmental revenues	36,728	26,912	61,492
Charges for services			
Miscellaneous revenues			
Operating transfers	<u>88,147</u>	<u>57,945</u>	<u>34,475</u>
Total Cash Receipts	<u>196,488</u>	<u>129,065</u>	<u>112,255</u>
<b>EXPENDITURES</b>			
Personnel services	65,965	47,496	80,344
Contractual services	27,758	7,121	13,550
Commodities	102,765	74,448	6,540
Capital Outlay			11,783
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>196,488</u>	<u>129,065</u>	<u>112,217</u>
Receipts Over (Under) Expenditures	0	0	38
Unencumbered Cash, Beginning	-	-	105
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 143</u></u>

**DONIPHAN COUNTY, KANSAS**  
**ANY NONBUDGETED FUNDS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Trust, Training and Technology</u>	<u>911 Telephone Funds</u>
<b>CASH RECEIPTS</b>		
Program income	\$	\$
Grant		
Intergovernmental revenues		
Charges for services		54,349
Miscellaneous revenues	12,516	
Operating transfers		
	<hr/>	<hr/>
Total Cash Receipts	<u>12,516</u>	<u>54,349</u>
<b>EXPENDITURES</b>		
Personnel services		
Contractual services	7,315	
Commodities		75,343
Capital Outlay		
Miscellaneous		
Operating transfers		
Adjustment for qualifying budget credits		
	<hr/>	<hr/>
Total Expenditures	<u>7,315</u>	<u>75,343</u>
Receipts Over (Under) Expenditures	5,201	(20,994)
Unencumbered Cash, Beginning	42,823	75,746
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 48,024</u></u>	<u><u>\$ 54,752</u></u>

**DONIPHAN COUNTY, KANSAS**  
**ANY NONBUDGETED FUNDS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2016

	Equipment Reserve	FEMA	New Sales Tax Fund
<b>CASH RECEIPTS</b>			
Program income	\$	\$	\$
Grant		96,503	
Intergovernmental revenues			469,571
Charges for services			
Miscellaneous revenues			
Operating transfers			
	<u>0</u>	<u>96,503</u>	<u>469,571</u>
<b>EXPENDITURES</b>			
Personnel services			
Contractual services			
Commodities			
Capital Outlay	65,255		200,963
Miscellaneous			
Operating transfers			374,076
Adjustment for qualifying budget credits			
	<u>65,255</u>	<u>0</u>	<u>575,039</u>
Receipts Over (Under) Expenditures	(65,255)	96,503	(105,468)
Unencumbered Cash, Beginning	192,962	108,627	964,613
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 127,707</u></u>	<u><u>\$ 205,130</u></u>	<u><u>\$ 859,145</u></u>

**DONIPHAN COUNTY, KANSAS**  
**COMPONENT UNIT - EXTENSION COUNCIL**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Intergovernmental	\$ 146,237	\$ 156,688	\$ (10,451)
Charges for services			0
Reimbursements	2,406	15,000	(12,594)
Operating transfers			0
	<u>148,643</u>	<u>171,688</u>	<u>(23,045)</u>
<b>EXPENDITURES</b>			
Personnel services	117,052	141,352	(24,300)
Contractual services	1,851	1,600	251
Commodities	16,569	22,100	(5,531)
Capital Outlay	1,868	15,000	(13,132)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>137,340</u>	<u>\$ 180,052</u>	<u>\$ (42,712)</u>
 Receipts Over (Under) Expenditures	 11,303		
Unencumbered Cash, Beginning	76,073		
Prior Year Cancelled Encumbrances	<u>0</u>		
 <b>Unencumbered Cash, Ending</b>	 <b>\$ <u>87,376</u></b>		

**DONIPHAN COUNTY, KANSAS**  
**AGENCY FUNDS**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2016

<u>Agency Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
District court	\$ 295,802	\$ 208,541	\$ 468,697	\$ 35,646
Sheriff	0	61,521	61,521	0
Inmate account	28,310	19,772	28,031	20,051
Taxation accounts	<u>9,929,919</u>	<u>27,357,837</u>	<u>27,495,530</u>	<u>9,792,226</u>
 Total	 <u>\$ 10,254,031</u>	 <u>\$ 27,647,671</u>	 <u>\$ 28,053,779</u>	 <u>\$ 9,847,923</u>